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WEST BATON ROUGE PARISH SCHOOL BOARD

PORT ALLEN, LOUISIANA

June 30, 2008

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Release Date

1/21/09

WEST BATON ROUGE PARISH SCHOOL BOARD

BASIC FINANCIAL STATEMENTS

JUNE 30, 2008

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Independent Auditors' Report

The Members of the
West Baton Rouge Parish School Board
Port Allen, Louisiana

We have audited the accompanying financial statements of the governmental activities, the major funds, and the aggregate non-major fund information of the West Baton Rouge Parish School Board (School Board) as of and for the year ended June 30, 2008, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major funds, and the aggregate non-major fund information of the West Baton Rouge Parish School Board as of June 30, 2008 and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Management's discussion and analysis and the budgetary comparison information on pages 3 through 9 and pages 34 through 37, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the West Baton Rouge Parish School Board's basic financial statements. The accompanying supplementary information consisting of the combining non-major fund financial statements and the schedule of compensation paid board members are presented for purposes of additional analysis and are not a required part of the basic financial statements. That information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2009 on our consideration of the West Baton Rouge Parish School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Baton Rouge, Louisiana
January 12, 2009

WEST BATON ROUGE PARISH SCHOOL BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2008

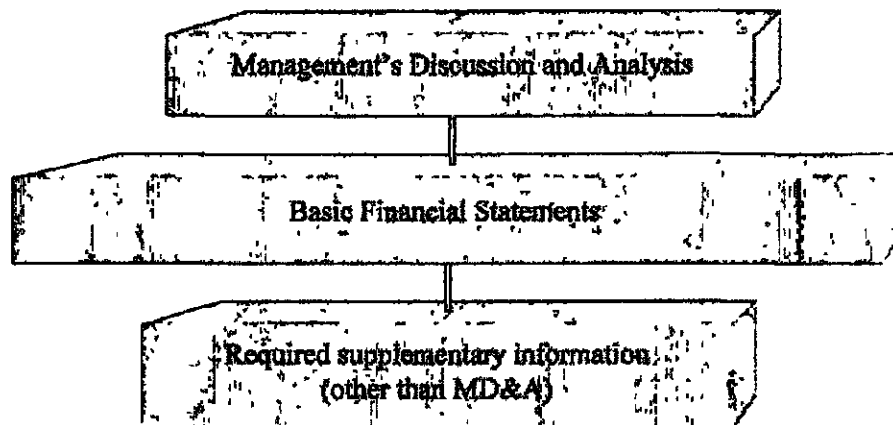
The Management's Discussion and Analysis of the West Baton Rouge Parish School Board's financial performance presents a narrative overview and analysis of West Baton Rouge Parish School Board's financial activities for the year ended June 30, 2008. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with the prior year's information (where available).

FINANCIAL HIGHLIGHTS

- ☆ The West Baton Rouge Parish School Board's assets exceeded its liabilities at the close of fiscal year 2008 by approximately \$23,680,000.
- ☆ During the year, the Board's revenues exceeded expenses by approximately \$5,530,000 at the end of the year.
- ☆ State MFP funding increased by approximately \$2.4 million from the prior year.
- ☆ The General Fund operated at a surplus of \$909,337, and ended the fiscal year with an accumulated fund balance of \$6,926,787. The surplus signifies that the financial condition of the School Board remains favorable.

OVERVIEW OF THE FINANCIAL STATEMENTS

The following graphic illustrates the minimum requirements for Special Purpose Governments Engaged in Business-Type Activities established by Governmental Accounting Standards Board Statement 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments.



These financial statements consist of four sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), required supplementary information, and an optional section that presents combining statements for nonmajor governmental funds.

WEST BATON ROUGE PARISH SCHOOL BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2008

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the School Board's finances, in a manner similar to private sector business.

The *statement of net assets* presents information on all of the School Board's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the school Board is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods. (e.g., uncollected taxes and earned by unused sick leave).

Both of the government-wide financial statements present functions of the School Board that are principally supported by taxes and intergovernmental revenues (governmental activities). The School Board has no functions or activities which are business-like in nature, meaning that they are primarily supported by user fees and charges for services, such as a municipally owned utility system. The governmental activities of the School Board include regular and special education programs, support services, administration, maintenance, student transportation, and school food services. The school Board contains no other units of government (component units) nor is it contained as a component unit of any other level of local or state government.

Fund financial statements. A *fund* is grouping of related accounts that are used to maintain control over the resources that have been segregated for specific activities or objectives. The School Board, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the School Board can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near term inflows and outflows of spendable resources*, as well as on *balances of spendable resources available* at the end of the fiscal year. Such information may be useful in evaluating a government's near term financial requirements. Because of the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long term impact of the School Board's near-term financing decisions. Both the governmental fund balance and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The School Board maintains dozens of individual governmental funds. Information is presented separately in the government fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, the Capital Projects Fund, the Debt Service Fund, and the EFID Sales Tax Fund, all of which are considered major funds.

WEST BATON ROUGE PARISH SCHOOL BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2008

Governmental funds (continued)

The remaining funds are combined into a single, aggregated presentation under the label of other governmental funds, which contains all non-major funds. Individual fund data for each of these non-major funds is provided in the form of combining statements elsewhere in this report.

The School Board adopts annual appropriated budgets for the General Fund, Capital Projects Fund, Debt Service Fund, and Special Revenue Funds.

Fiduciary funds- Fiduciary Funds are used to account for resources held for the benefit of outside parties such as students. Fiduciary funds are not reflected in the government-wide financial statements because of the resources of those funds are not available to support the School Board's programs. The sole fiduciary fund of the School Board is the School Activity Fund, which contains monies belonging to the schools, their students, and clubs and other activities.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

WEST BATON ROUGE PARISH SCHOOL BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2008

FINANCIAL ANALYSIS OF THE ENTITY

Statement of Net Assets

	<u>2008</u>	<u>2007</u>	<u>change</u>
Cash and other assets	\$ 11,484,346	\$ 8,979,128	\$ 2,505,218
Receivables	3,501,989	3,229,681	272,308
Investments	5,025,750	5,000,000	25,750
Capital assets, net	<u>15,726,834</u>	<u>13,598,519</u>	<u>2,128,315</u>
Total assets	<u>35,738,919</u>	<u>30,807,328</u>	<u>4,931,591</u>
Accounts, salaries, and other payables	3,596,593	3,370,981	225,612
Compensated Absences Payable	1,345,238	1,098,432	246,806
Deferred revenues	398,353	-	398,353
Bonds payable	<u>6,715,000</u>	<u>8,185,000</u>	<u>(1,470,000)</u>
Total liabilities	<u>12,055,184</u>	<u>12,654,413</u>	<u>(599,229)</u>
Net assets:			
Invested in capital assets, net of related debt	9,011,834	5,413,519	3,598,315
Restricted for Debt Service	1,175,890	864,417	311,473
Restricted for Compensation	1,577,051	992,710	584,341
Restricted for Capital Projects	6,274,167	5,836,580	437,587
Unrestricted	<u>5,644,793</u>	<u>5,045,689</u>	<u>599,104</u>
Total net assets	<u>\$ 23,683,735</u>	<u>\$ 18,152,915</u>	<u>\$ 5,530,820</u>

- Cash and other assets account for 32% of the total assets of the School Board and increased substantially from the prior year due to positive results of the general fund and sales tax fund.
- Capital assets, which are reported net of accumulated depreciation, account for 44% of the total assets of the School Board for the most recent year end.
- Bonds payable which have decreased \$1,470,000 or 18% from the prior year and account for 55% of total liabilities reported.
- Net assets invested in capital assets account for 38% of total net assets reported as of June 30, 2008.
- Unrestricted nets assets accounted for 24% and 28% of total net assets for the years ended 2008 and 2007, respectively.
- Total net assets have increased by \$5,530,820 or 30% from prior year as restated.

WEST BATON ROUGE PARISH SCHOOL BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2008

	Changes in Net Assets		
	2008	2007	change
Revenues			
Charges for services	\$ 327,260	\$ 380,270	\$ (53,010)
Operating grants	6,268,759	6,187,904	80,855
General revenues			
Taxes	22,297,770	16,846,358	5,451,412
Earnings on Investments	780,912	774,702	6,210
MFP	13,933,464	11,511,132	2,422,332
Other	408,523	496,785	(88,262)
	<u>44,016,688</u>	<u>36,197,151</u>	<u>7,819,537</u>
Expenses			
Regular education	13,057,890	9,882,372	3,175,518
Special education	4,512,144	3,591,034	921,110
Other education	5,553,141	4,962,700	590,441
Pupil support	1,437,819	1,134,417	303,402
Instructional staff	2,092,414	1,429,272	663,142
General administrative	1,426,296	2,312,135	(885,839)
School administrative	2,244,730	1,905,541	339,189
Business services	354,521	298,184	56,337
Plant operation and maint	2,893,984	2,695,325	198,659
Student transportation	1,943,382	1,953,410	(10,028)
Central services	266,765	160,241	106,524
Food service	2,322,134	2,194,253	127,881
Interest and bank charges	380,645	436,169	(55,524)
	<u>\$ 38,485,865</u>	<u>\$ 32,955,053</u>	<u>\$ 5,530,812</u>
Change in net assets	<u>5,530,823</u>	<u>3,242,098</u>	<u>2,288,725</u>

- Taxes have increased approximately \$5.5 million from prior year. Sales taxes increased by \$1,541,191 due to the growth of the parish as well as some one-time major construction projects in West Baton Rouge Parish. The increase in ad valorem tax is primarily due to the collection of a new 12 mill property tax that increased revenues by \$3,097,857. MFP funds increased by \$2.4 million or 21% from prior year.

WEST BATON ROUGE PARISH SCHOOL BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2008

- Total expenses have increased by \$5.5 million or 17% during the fiscal year. \$5.5 million of this increase is due to increases in salaries of \$9,057 for certified teachers and \$3,500 for support workers funded through our new 12 mill property tax and the State.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2008, the West Baton Rouge Parish School Board had \$15,726,834 (net of depreciation) invested in a broad range of capital assets, including land, building, and equipment. (See Table below)

This amount represents a net increase (including additions, deductions, and changes in capitalization) of \$2,128,315, or 16%, over last year which is attributed to a prior period adjustment made to adjust cost and accumulated depreciation. This prior period adjustment was in the net amount of \$1,378,334.

Capital Assets at Year-end
(Net of Depreciation)

	2008	2007	change
Land	\$ 4,261,780	\$ 4,261,780	\$ -
Land improvements	137,591	127,521	10,070
Buildings and improvements	10,588,787	9,028,697	1,560,090
Equipment and fixtures	150,594	180,521	(29,927)
Construction in progress	588,082	-	588,082
	<u>\$ 15,726,834</u>	<u>\$ 13,598,519</u>	<u>\$ 2,128,315</u>

- This year's major additions included significant improvements made to various school buildings and the purchase of additional temporary buildings for the new Head Start program.

Long-term debt. At the end of the current fiscal year, the School Board had bonded debt outstanding of \$6,715,000. This was a 18% decrease in bonds payable over last year.

WEST BATON ROUGE PARISH SCHOOL BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2008

VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS

Budget amendments were adopted during the year ended June 30, 2008 for the General Fund and EFID Sales Tax Fund to reflect various expenditure adjustments. Budgets for both funds were amended to reflect unexpected increases in sales tax revenues related to one-time large construction projects in the parish. The School Board also received a mid-year adjustment to the MFP for growth in the number of students and certificated personnel. Budgeted expenditures were amended largely due to the purchase of modular school buildings at two of our schools, air conditioning for the gymnasiums of both our high schools, and lighting upgrades system-wide.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

With the exception of sales taxes and the fact that no new taxes will be assessed, growth of the parish should be consistent with the prior year. Because growth of sales taxes in the prior year were largely due to one-time construction projects in the parish, we expect there to be little or no growth in sales tax revenues. Overall, we expect a small excess of revenues over expenditures next year.

CONTACTING THE WEST BATON ROUGE PARISH SCHOOL BOARD'S MANAGEMENT

This financial report is designed to provide a general overview of the School Board's finances for those with an interest in the government's financial position and operations. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to Adele O. English, Business Manager, West Baton Rouge parish School Board, 3761 Rosedale Road, Port Allen, LA 70767.

WEST BATON ROUGE PARISH SCHOOL BOARD

Port Allen, Louisiana

STATEMENT OF NET ASSETS

June 30, 2008

ASSETS

Cash and cash equivalents	\$ 11,462,307
Receivables	3,501,989
Investments in certificates of deposit	5,025,750
Inventory	22,039
Capital Assets	
Land and construction in progress	4,849,862
Buildings and equipment, net of accumulated depreciation	10,876,972
TOTAL ASSETS	<u>35,738,919</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts, salaries and other payables	3,596,593
Compensated absences payable	1,345,238
Deferred revenues	398,353
Long-term liabilities	
Due within one year	1,545,000
Due in more than one year	5,170,000
TOTAL LIABILITIES	<u>12,055,184</u>

NET ASSETS

Invested in capital assets, net of related debt	9,011,834
Restricted for:	
Debt service	1,175,890
Compensation	1,577,051
Capital Projects	6,274,167
Unrestricted	5,644,793
TOTAL NET ASSETS	<u>\$ 23,683,735</u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SCHOOL BOARD
Port Allen, Louisiana
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008

		Program Revenues		Net (Expense)
				Revenue and
				Changes in Net
				Assets
				Governmental
				Unit
	Expenses	Charges for	Operating	
		Services	Grants and	
			Contributions	
<u>Functions/Programs</u>				
Instruction:				
Regular education programs	\$ 13,057,890	\$ -	\$ 791,974	\$ (12,265,916)
Special education programs	4,512,144	-	533,617	(3,978,527)
Other education programs	5,553,141	-	2,954,052	(2,599,089)
Support Services:				
Pupil support services	1,437,819	-	15,822	(1,421,997)
Instructional staff services	2,092,414	-	506,105	(1,586,309)
General administration services	1,426,296	-	19,225	(1,407,071)
School administration services	2,244,730	-	31,560	(2,213,170)
Business services	354,521	-	4,869	(349,652)
Plant operation and maintenance	2,893,984	-	46,855	(2,847,129)
Student transportation	1,943,382	-	50,909	(1,892,473)
Central services	266,765	-	4,044	(262,721)
Non-Instruction Services:				
Food service	2,322,134	327,260	1,309,727	(685,147)
Debt Service:				
Interest and bank charges	380,645	-	-	(380,645)
Total Governmental Activities	38,485,865	327,260	6,268,759	(31,889,846)
General Revenues				
Taxes:				
Ad Valorem taxes				10,600,851
Sales and use taxes				11,696,919
Grants and contributions not restricted to specific purposes:				
Minimum Foundation Program				13,933,464
Interest and investment earnings				780,912
Other				408,523
Total general revenues				37,420,669
Change in Net Assets				5,530,823
Net Assets - June 30, 2007, restated				18,152,912
Net Assets - June 30, 2008				\$ 23,683,735

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SCHOOL BOARD**Port Allen, Louisiana****GOVERNMENTAL FUNDS****BALANCE SHEET****JUNE 30, 2008**

	General	Capital Projects	Debt Service	EFID Sales Tax	Other Non-major Governmental	Total
<u>ASSETS</u>						
Cash and cash equivalents	\$ 6,899,151	\$ 1,225,195	\$ 1,175,361	\$ 1,281,927	\$ 880,673	\$ 11,462,307
Receivables	878,747	23,222	529	500,937	2,098,554	3,501,989
Prepaid expenses	-	-	-	-	-	-
Investments	-	5,025,750	-	-	-	5,025,750
Due from other funds	1,966,852	-	-	-	-	1,966,852
Inventory	260	-	-	-	21,779	22,039
TOTAL ASSETS	9,745,010	6,274,167	1,175,890	1,782,864	3,001,006	21,978,937
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts payable	435,918	-	-	-	148,516	584,434
Salaries and benefits payable	2,382,305	-	-	205,813	424,041	3,012,159
Due to other funds	-	-	-	-	1,966,853	1,966,853
Deferred revenues	-	-	-	-	636,202	636,202
TOTAL LIABILITIES	2,818,223	-	-	205,813	3,175,612	6,199,648
Fund balances:						
Reserved for debt service	-	-	1,175,890	-	-	1,175,890
Reserved for capital projects	-	6,274,167	-	-	-	6,274,167
Reserved for compensation	-	-	-	1,577,051	-	1,577,051
Unreserved, undesignated	6,926,787	-	-	-	(174,606)	6,752,181
TOTAL FUND BALANCES	6,926,787	6,274,167	1,175,890	1,577,051	(174,606)	15,779,289
TOTAL LIABILITIES AND FUND BALANCES	\$ 9,745,010	\$ 6,274,167	\$ 1,175,890	\$ 1,782,864	\$ 3,001,006	\$ 21,978,937

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SCHOOL BOARD
Port Allen, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
June 30, 2008

Total Fund Balances at June 30, 2008 - Governmental Funds		\$ 15,779,289
Cost of capital assets at June 30, 2008	\$ 29,504,972	
Less: Accumulated Depreciation as of June 30, 2008:		
Buildings and improvements	(12,954,720)	
Movable property	<u>(823,418)</u>	15,726,834
Change in deferred revenue		237,848
Long-term liabilities at June 30, 2008:		
Bonds payable	\$ (6,715,000)	
Compensated absences payable	<u>(1,345,236)</u>	<u>(8,060,236)</u>
Total net assets at June 30, 2008 - Governmental Activities		<u>\$ 23,683,735</u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SCHOOL BOARD**Port Allen, Louisiana****GOVERNMENTAL FUNDS****STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****FOR THE YEAR ENDED JUNE 30, 2008**

	General	Capital Projects	Debt Service	EFID Sales Tax	Other Non-major Governmental	Total
<u>REVENUES</u>						
Local sources:						
Ad valorem taxes	\$ 8,405,382	\$ -	\$ 2,195,469	\$ -	\$ -	\$ 10,600,851
Sales and use taxes	5,909,904	-	-	5,787,015	-	11,696,919
Earnings on investments	453,926	281,154	45,832	-	-	780,912
Food Services	-	-	-	-	327,260	327,260
Other	82,060	156,433	-	-	170,031	408,524
State sources:						
Unrestricted grants-in-aid, MFP	13,518,172	-	-	-	415,292	13,933,464
Restricted grants-in-aid	324,538	-	-	-	1,346,039	1,670,577
Federal sources:						
Grants	59,085	-	-	-	4,278,156	4,337,241
Other	23,095	-	-	-	-	23,095
TOTAL REVENUES	28,776,162	437,587	2,241,301	5,787,015	6,536,778	43,778,843
<u>EXPENDITURES</u>						
Current:						
Instruction:						
Regular education programs	11,415,154	-	-	933,294	462,641	12,811,089
Special education programs	3,788,210	-	-	343,331	380,603	4,512,144
Other education programs	2,276,544	-	-	251,324	3,025,273	5,553,141
Support:						
Pupil support services	1,099,780	-	-	52,383	285,656	1,437,819
Instructional staff services	1,436,622	-	-	72,587	205,195	1,714,404
General administration services	1,237,308	-	79,185	109,803	-	1,426,296
School administration services	2,204,128	-	-	40,602	-	2,244,730
Business and central services	335,594	-	-	18,927	-	354,521
Plant operation and maintenance	3,139,776	-	-	105,528	-	3,245,304
Student transportation	1,849,977	-	-	46,979	18,325	1,915,281
Food services	122,264	-	-	101,735	2,070,034	2,294,033
Central services	265,208	-	-	1,557	-	266,765
Facility acquisition and construction	1,896,250	-	-	-	314,957	2,211,207
Debt service - Principal	-	-	1,470,000	-	-	1,470,000
Debt service - Interest	-	-	380,645	-	-	380,645
TOTAL EXPENDITURES	31,066,815	-	1,929,830	2,078,050	6,762,684	41,837,379
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (2,290,653)	\$ 437,587	\$ 311,471	\$ 3,708,965	\$ (225,906)	\$ 1,941,464

(continued)

WEST BATON ROUGE PARISH SCHOOL BOARD
Port Allen, Louisiana
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2008

	<u>General</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>EFID Sales Tax</u>	<u>Other Non-major Governmental</u>	<u>Total</u>
<u>OTHER FINANCING SOURCES (USES)</u>						
Transfers in	\$ 3,199,990	\$ -	\$ -	\$ -	\$ -	\$ 3,199,990
Transfers out	-	-	-	(3,124,624)	(75,366)	(3,199,990)
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,199,990</u>	<u>-</u>	<u>-</u>	<u>(3,124,624)</u>	<u>(75,366)</u>	<u>-</u>
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</u>						
	<u>909,337</u>	<u>437,587</u>	<u>311,471</u>	<u>584,341</u>	<u>(301,272)</u>	<u>1,941,464</u>
Fund balances, June 30, 2007	5,827,037	5,836,580	864,419	981,088	723,933	14,233,057
Prior year adjustments	<u>190,413</u>	<u>-</u>	<u>-</u>	<u>11,622</u>	<u>(597,267)</u>	<u>(395,232)</u>
Fund balances, June 30, 2007, restated	<u>6,017,450</u>	<u>5,836,580</u>	<u>864,419</u>	<u>992,710</u>	<u>126,666</u>	<u>13,837,825</u>
FUND BALANCES, JUNE 30, 2008	<u>\$ 6,926,787</u>	<u>\$ 6,274,167</u>	<u>\$ 1,175,890</u>	<u>\$ 1,577,051</u>	<u>\$ (174,606)</u>	<u>\$ 15,779,289</u> (concluded)

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SCHOOL BOARD
Port Allen, Louisiana

RECONCILIATION OF THE GOVERNMENTAL FUNDS -
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2008

Excess of Revenues and Other Financing Sources over Expenditures and Other Uses - Total Governmental Funds		\$ 1,941,464
Capital Assets:		
Capital outlay and other expenditures capitalized	\$2,590,630	
Depreciation expense for year ended June 30, 2008	<u>(462,313)</u>	2,128,317
Change in deferred revenue		237,848
Long Term Debt:		
Principal portion of debt service payments	\$1,470,000	
Change in compensated absences payable	<u>(246,806)</u>	<u>1,223,194</u>
Change in Net Assets - Governmental Activities		<u>\$ 5,530,823</u>

The accompanying notes are an integral part of this statement

WEST BATON ROUGE PARISH SCHOOL BOARD
Port Allen, Louisiana

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2008

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and cash equivalents - School Activity Accounts	\$ 434,434
Investments	<u>40,941</u>
 TOTAL ASSETS	 <u><u>475,375</u></u>
 <u>LIABILITIES</u>	
Amounts held for others	<u>475,375</u>
 TOTAL LIABILITIES	 <u><u>\$ 475,375</u></u>

The accompanying notes are an integral part of this statement

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The West Baton Rouge Parish School Board (School Board) is a corporate body created under Louisiana Revised Statutes 17:51. A board consisting of 10 members (the Board) elected from legally established districts is charged with the management and operation of the school system.

The school system is composed of a central office and 10 schools. Student enrollment as of October 2007 was approximately 3,471. The regular school term normally begins during the latter half of August and runs until the end of May.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the School Board conform to generally accepted accounting principles (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the standard setting body for establishing governmental accounting and financial reporting principles.

A. Financial Reporting Entity

GASB Statement 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the School Board is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement 14, fiscally independent means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The School Board also has no component units, defined by GASB Statement 14 as other legally separate organizations for which the elected school board members are financially accountable. There are no other primary governments with which the School Board has a significant relationship.

B. Fund Accounting

The financial transactions of the School Board are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain School Board functions and activities. A fund is defined as a separate fiscal and accounting entity with a self balancing set of accounts.

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Fund Accounting (continued)

Funds of the school board are classified into two broad categories: Governmental and Fiduciary, as discussed below.

Governmental Fund Types:

Governmental funds are used to account for all or most of the School Board's general operating activities. These funds focus on the sources, uses and balances of the current financial resources. Expendable assets are assigned to various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the School Board. The following are the School Board's primary governmental funds:

General Fund - The General Fund is the general operating fund of the School Board. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

Capital Projects Fund - The Capital Projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Fund:

Fiduciary fund reporting focuses on net assets and changes in the net assets. The only fund accounted for in this category by the school board is the Agency Fund. Agency Funds are used to account for assets held by the board in a trustee capacity or as an agent for individuals, private organizations or other governmental units and/or other funds. Consequently, the Agency Fund has no measurement focus, but utilizes the accrual basis of accounting.

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation

The School Board's basic financial statements consist of the government-wide statements and fund financial statements (individual major fund and combined non-major fund). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units. Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict or contradict guidance of the GASB.

D. Measurement Focus/ Basis of Accounting

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the School Board, except for those which are fiduciary in nature. Those activities are reported in the statement of fiduciary assets and liabilities at the fund financial statement level.

The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from the exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, *Accounting and Reporting for Nonexchange transactions*.

Program Revenues

Program revenues included in the Statement of Activities are derived directly from parties outside of the school board's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the school board's general revenues, generally taxes.

Allocation of Indirect Expenses

The school board reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable by function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense which can be specifically identified by function is included in the direct expenses of each function. Depreciation on the buildings is assigned to the general administration function due to the fact that school buildings serve multiple purposes. Interest on long term debt is considered an indirect expense and is reported separately on the Statement of Activities.

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Measurement Focus/ Basis of Accounting (continued)

Fund Financial Statements (FFS)

Governmental Funds

The accounting and financial reporting treatments applied to a fund is determined by its measurement focus. All Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available to pay current period liabilities. Such revenue items are ad valorem taxes, sales taxes and state and federal entitlements. Sales and use taxes and ad valorem taxes are considered "available" when expected to be collected within the next two months. Revenue from state and federal grants is recorded when the reimbursable expenditures have been incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by employees and general long-term obligations principal and interest payments are recognized only when due.

E. Budget and Budgetary Accounting

The School Board follows these procedures in establishing the budgetary data reflected in the combined financial statements:

The General Fund and the Special Revenue Funds are the only funds with legally required budgets. All of the Special Revenue Funds have legally required budgets. The General Fund budget and the Special Revenue Funds' budgets are adopted on an annual basis.

Prior to September 15, the Superintendent submits to the Board a proposed annual appropriated budget for the General Fund for the fiscal year commencing the prior July 1.

The operating budgets include proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments.

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Budget and Budgetary Accounting (continued)

Prior to September 15, the General Fund budget is legally enacted through adoption by the Board.

Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds. Formal budgetary integration is not employed for the Debt Service Fund because effective budgetary control is alternatively achieved through general obligation bond indenture provisions.

Unencumbered appropriations in the General Fund lapse at the end of the fiscal year. Budgeted amounts are as originally adopted or as amended by the Board. Legally the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School Board approves budgets at the fund level and management can transfer amounts between line items.

Special Revenue Funds' budgets that are not grant-oriented have annual appropriated budgets adopted prior to September 15 by the Board. Grant funds are included in Special Revenue Funds and their budgets are adopted at the time the grant applications are approved by the grantor. Unencumbered appropriations of grant-oriented Special Revenue Funds are reappropriated at the beginning of the following fiscal year. Unencumbered appropriations of certain nongrant-oriented Special Revenue Funds lapse at the end of the fiscal year. The Capital Projects Fund budget is adopted on a project basis as projects are approved by the Board. By statute, the Board is not required to adopt a budget for its Capital Projects Fund; therefore, these funds utilize project budgets rather than annual budgets and accountability is controlled over the life of the project. These budgets are adopted on a basis consistent with GAAP.

All budget amounts presented in the combined financial statements have been adjusted for legally authorized revisions of the annual budgets during the year. All budget revisions are approved by the 10-member Board.

F. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits and certificates of deposits with maturity dates within three months of the dates acquired.

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Investments

Investments are limited by LSA-R.S. 33:2955 and the School Board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investment income includes interest earned, realized gains and losses, and unrealized gains and losses (changes in fair value).

H. Inventory

Inventory is stated at the lower of cost or market based on information provided by the United States Department of Agriculture. Inventory consists of expendable supplies and food items held for consumption. The costs of inventory items are recognized as expenditures when used.

I. Capital Assets

Capital assets are capitalized at historical cost, or estimated historical cost for assets where the actual historical cost is not available. Donated assets are recorded as capital assets at their estimated fair value at the date of the donation.

Capital assets are recorded in the GWFS, but are not recorded in the FFS. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes by the school board, no salvage value is taken into consideration for depreciation purposes. Useful lives are approximately 40 years for buildings and 5 to 20 years for equipment.

The School Board does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Amounts expended for such items prior to June 30, 2002 were considered to be part of the cost of buildings or other immovable property such as stadiums. In the future, if such items are built or constructed, and appear to be material in cost compared to all capital assets, they will be capitalized and depreciated over their estimated useful lives as with all other capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Reserves and Designations

Portions of fund balances are reserved for future use and, therefore, are not available for appropriation or expenditure. Designations of unreserved fund balances in Governmental Fund types indicate the School Board's plans for the use of financial resources in a future period.

K. Interfund Transactions

During the course of normal operations, the School Board has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as operating transfers.

L. Sales and Use Tax

The School Board levies two separate sales taxes on taxable sales within the Parish. The sales tax is collected by West Baton Rouge Parish Department of Revenue and remitted to the School Board in the month following receipt by the Department of Revenue. The Department of Revenue receives the sales tax approximately one month after collection by vendors.

In October 1965, the voters of the parish approved a permanent one percent sales and use tax. The net proceeds (after deduction for the cost of collection) are dedicated for salaries of teachers and for the general operations of the schools. Proceeds from this tax are included as revenue in the General Fund.

In May 1999, the voters of the parish approved an additional one percent sales and use tax. The net proceeds (after deduction for cost of collection) are dedicated as follows: 1) 45% to be used for teachers' and support staff salaries; 2) 55% to eliminate operating deficits of the General Fund by providing monies to pay the cost of operation and maintenance of the school system. Proceeds from this tax are included as revenues in the Educational Facilities Improvement District Special Revenue and the General Fund.

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. Compensated Absences

Teachers and other school employees accrue from 10 to 13 days of sick leave per year depending upon the number of months worked. Sick leave may be accumulated without limitation. Upon death or retirement, unused accumulated sick leave of up to 25 days is paid to employees or their heirs at the employee's current rate of pay. The accrual computation for earned sick leave is calculated on a 25-day maximum per employee. Sick leave is not payable upon discharge or termination. Upon retirement, accumulated sick leave beyond 25 days is used in the retirement benefit computation as earned service.

All 12-month employees earn from 10 to 20 days of annual vacation leave per year depending on length of service with the School Board.

In Governmental Fund types, sick and vacation leave that has been claimed by employees as of the end of the fiscal year is recorded as an expenditure in the year claimed. Sick leave accrued as of the end of the fiscal year is valued using employees' current rates of pay. Accrued sick leave will be paid from future years' resources. No allowance is made for the immaterial amounts of sick leave forfeited when employees resign or retire.

3. EQUITY IN POOLED CASH, DEPOSITS AND INVESTMENTS

A. Equity in Pooled Cash

Cash and investments consist of demand deposit accounts and certificates of deposit at a local bank. The School Board maintains a cash pool that is available for use by all funds. Positive book cash balances are displayed on the combined balance sheet as "Cash." Negative book cash balances are included in "Due to Other Funds" on the combined balance sheet.

B. Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the School Board's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. As of June 30, 2008, the cash balances were not exposed to custodial credit risk.

Securities that may be pledged as collateral consist of obligations of the U.S. Government and its agencies, obligations of the State of Louisiana and its municipalities and school districts.

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

3. EQUITY IN POOLED CASH, DEPOSITS AND INVESTMENTS (continued)

C. Investments

Interest Rate Risk- The Board does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

4. AD VALOREM TAXES

Ad valorem (property) taxes were levied for the fiscal year 2008 by the School Board on August 18, 2007; based on assessed valuation of property as of January 1, 2007. These taxes become due and payable on November 15 of each year and become delinquent after December 31 of the year levied.

The following are the School Board authorized and levied ad valorem taxes for 2007:

	<u>Levied Millage</u>
General Fund:	
Constitutional	4.39
Maintenance	15.00
Salaries	12.00
Debt Service:	<u>8.50</u>
	<u>39.89</u>

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of one and one-fourth percent per month until taxes are paid. After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed.

All property taxes are recorded in the General Fund and Debt Service Fund on the basis explained in note 2D. Revenues in such funds are recognized in the accounting period in which they become measurable and available. Property taxes are considered measurable in the calendar year of the tax levy. Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. Available means due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. The remaining property taxes receivable are considered available because they are substantially collected within 60 days subsequent to year end.

Historically, virtually all ad valorem taxes receivable were collected since they are secured by property. Therefore, there is no allowance for uncollectible taxes.

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

5. RETIREMENT SYSTEMS

Substantially all employees of the School Board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Teachers' Retirements System of Louisiana; other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees' Retirement System. These systems are cost-sharing, multiple-employer defined benefit pension plans administered by a separate board of trustees. Pertinent information relative to each plan follows:

A. Teachers' Retirement System of Louisiana (TRS)

Plan Description. The TRS consists of two membership plans: Regular Plan, Plan A and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The TRS issued a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

Funding Policy. Plan members are required to contribute 8.0% and 9.1% of their annual covered salary for the Regular Plan, Plan A and Plan B. The School Board is required to contribute at an actuarially determined rate. The current rate is 16.6 percent of annual covered payroll for all three membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirements Systems' Actuarial Committee. The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

The School Board's contributions to the TRS for the years ended June 30, 2008, 2007, and 2006 were \$3,232,359, \$2,395,823, and \$2,161,537, respectively, equal to the required contributions for each year.

B. Louisiana School Employees' Retirement System (LSERS)

Plan Description. The LSERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The LSERS issues a publicly available financial report that includes financial statements and required supplementary information for the LSERS. That report may be obtained in writing to the Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (225) 925-6484.

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

5. RETIREMENT SYSTEMS (continued)

B. Louisiana School Employees' Retirement System (LSERS) (continued)

Funding Policy. Plan members are required to contribute 7.50% of their annual covered salary and the School Board is required to contribute at an actuarially determined rate. The current rate is 18.1% of covered payroll. Member contributions and employer contributions for the LSERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the LSERS is funded by the State of Louisiana through annual appropriations.

The School Board's contributions to the LSERS for the years ended June 30, 2008, 2007 and 2006 were \$154,694, \$146,584, and \$136,795, respectively, equal to the required contributions for each year.

6. POSTRETIREMENT BENEFITS

The School Board, in accordance with State statutes provides certain postretirement health care and life insurance benefits to its former employees. Substantially all of the School Board's employees may become eligible for such benefits upon reaching retirement age.

The School Board's contributions are financed on a pay-as-you-go basis. The cost of retiree health care and life insurance benefits is recognized as an expenditure as premiums are paid. The cost of providing these benefits for the retirees for the year ended June 30, 2008 totaled \$1,375,408. The number of retirees currently receiving benefits is 230.

The Governmental Accounting Standards Board has issued Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefit Plans Other Than Pensions*. This statement will require the School Board to record a liability on the statement of net assets for future health benefits to be paid to retirees and to recognize the costs of benefits as they are earned by employees in the statement of activities. The actuarially determined liability, if not funded, will materially impact the financial statements of the School Board. The requirements of the statement are effective for the School Board for the fiscal year 2008-2009.

7. GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the years ended June 30, 2008:

	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations at June 30, 2007	\$ 8,185,000	\$ 1,098,432	\$ 9,238,432
Additions	-	444,250	444,250
Deductions	(1,470,000)	(197,444)	(1,667,444)
Long-term obligations at June 30, 2008	<u>\$ 6,715,000</u>	<u>\$ 1,345,238</u>	<u>\$ 8,060,238</u>

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

7. GENERAL LONG-TERM OBLIGATIONS (continued)

General Obligation bonds have been issued to provide funds for the acquisition and construction of major capital facilities and to refund existing general obligation bonds. General Obligation bonds currently outstanding are as follow:

\$14,560,000 General Obligation School Improvement
Refunding Bonds, Series 1999, issued February 1, 1999
for the purpose of refunding General Obligation School
Improvements Bonds, Series 1992 due in annual principle
installments of \$1,330,000 to \$1,825,000 through
February 29, 2012 with interest at 4% to 5% secured by
an annual ad valorem tax levy. **\$6,715,000**

At June 30, 2008, the School Board has accumulated \$1,175,890 in the debt service fund for future debt retirement. The annual requirements to amortize all bonds at June 30, 2008, including interest of \$848,845 are as follows:

<u>Year Ending</u>	<u>Amount</u>
<u>June 30.</u>	
2009	1,866,845
2010	1,833,500
2011	1,897,250
2012	<u>1,916,250</u>
Total	<u>\$7,563,845</u>

In accordance with LSA – R.S. 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of taxable property with the parish. At June 30, 2008, the statutory limit is \$90,678,632 and outstanding bonded debt totals \$6,715,000.

Compensated absences payable consist of the portion of accumulated sick leave of the governmental funds that is not expected to require current resources.

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

8. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2008 is as follows:

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings and Improvements</u>	<u>Equipment and Fixtures</u>	<u>Total</u>
Cost at June 30, 2007, as previously reported	\$ 985,651	\$ -	\$ 27,544,617	\$ 1,042,863	\$ 29,573,131
Prior period adjustment	<u>3,276,129</u>	<u>1,856,830</u>	<u>(7,722,895)</u>	<u>(68,851)</u>	<u>(2,658,787)</u>
Cost at June 30, 2007, restated	4,261,780	1,856,830	19,821,722	974,012	26,914,344
Additions	-	30,070	2,560,558	-	2,590,628
Deletions	-	-	-	-	-
Cost at June 30, 2008	<u>\$ 4,261,780</u>	<u>\$ 1,886,900</u>	<u>\$ 22,382,280</u>	<u>\$ 974,012</u>	<u>\$ 29,504,972</u>
Accumulated depreciation at June 30, 2007	\$ -	\$ -	\$ 16,678,614	\$ 674,332	\$ 17,352,946
Prior period adjustment	-	<u>1,729,309</u>	<u>(5,885,589)</u>	<u>119,159</u>	<u>(4,037,121)</u>
Accumulated depreciation at June 30, 2007, restated	-	1,729,309	10,793,025	793,491	13,315,825
Additions (* see below)	-	20,000	412,386	29,927	462,313
Deletions	-	-	-	-	-
Accumulated depreciation at June 30, 2008	<u>\$ -</u>	<u>\$ 1,749,309</u>	<u>\$ 11,205,411</u>	<u>\$ 823,418</u>	<u>\$ 13,778,138</u>
Capital assets, net of depreciation at June 30, 2008	<u>\$ 4,261,780</u>	<u>\$ 137,591</u>	<u>\$ 11,176,869</u>	<u>\$ 150,594</u>	<u>\$ 15,726,834</u>

* Depreciation expense of \$462,313 for the year ended June 30, 2008 was charged to the following governmental functions:

Support Services:	
General Administrative Services	378,010
Plant Operation and Maintenance	28,101
Student Transportation Services	28,101
Food Service	28,101
	<u>\$ 462,313</u>

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

9. LITIGATION AND CLAIMS

The School Board is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, based on the opinion of the ultimate outcome of the Board's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the government.

10. RECEIVABLES

Receivables as of June 30, 2008 for the School Board are as follows:

	<u>General Fund</u>	<u>Capital Projects</u>	<u>Debt Service Fund</u>	<u>EFID Sales Tax Fund</u>	<u>Non-Major Fund</u>	<u>Total</u>
<u>Receivables:</u>						
Sales taxes	\$ 511,785	\$ -	\$ -	\$ 500,937	\$ -	\$ 1,012,722
Ad Valorem	-	-	529	-	-	\$ 529
Due from other governments	366,962	-	-	-	2,098,554	\$ 2,465,516
Other	-	23,222	-	-	-	\$ 23,222
Gross receivables	<u>\$ 878,747</u>	<u>\$ 23,222</u>	<u>\$ 529</u>	<u>\$ 500,936</u>	<u>\$ 2,098,554</u>	<u>\$ 3,501,989</u>

11. INTERFUND TRANSACTIONS

Interfund receivable/payable:

Interfund Receivable

General	\$ 1,966,852
Other Governmental	-
	<u>\$ 1,996,852</u>

Interfund Payable

General	\$ -
Other governmental	1,996,852
Total	<u>\$ 1,996,852</u>

The primary purpose of interfund advances is to cover expenditures on cost reimbursement grant programs until reimbursements are received from the granting agencies.

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

11. INTERFUND TRANSACTIONS (continued)

Transfers:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 3,199,990	\$ -
EFID Sales		
Tax	-	3,124,624
Other		
Governmental	-	75,366
	<u>\$ 3,199,990</u>	<u>\$ 3,199,990</u>

The purpose of interfund transfers is to cover operating expenditures of the general fund through indirect cost recoveries charged to grant programs.

12. PRIOR PERIOD ADJUSTMENTS

The beginning equity amounts have been restated to reflect the retroactive recording of prior period adjustments to the June 30, 2007 balances as follows:

Government-Wide Financial Statements

Net assets at June 30, 2007, as previously stated	\$ 17,061,273
Accumulated depreciation adjustment	4,037,121
Property and equipment, cost	(2,658,787)
Cash, accounts receivable, deferred revenue, and accounts payable	(286,695)
Net assets at June 30, 2007, as restated	<u>\$ 18,152,912</u>

Fund Financial Statements

	<u>General Fund</u>	<u>All Others</u>
Fund balance June 30, 2007, as previously stated	\$ 5,827,037	\$ 8,406,018
Cash, accounts receivable, deferred revenue, and accounts payable	190,413	(585,643)
Fund balance June 30, 2007, as restated	<u>\$ 6,017,450</u>	<u>\$ 7,820,375</u>

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO THE FINANCIAL STATEMENTS

13. DEFICIT FUND BALANCES

Deficit fund balances exist in the funds listed below. If additional revenues are not obtained from grantors or other external sources, then the general fund will ultimately absorb these deficits:

GBR Tech Prep	\$ 16,424
K-3 Reding	135
School Lunch	93,744
Other grants	<u>119,981</u>
	<u>\$ 230,284</u>

WEST BATON ROUGE PARISH SCHOOL BOARD

MAJOR FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for resources traditionally associated with the School Board which are not legally required or required by sound accounting practices to be accounted for in another fund.

EDUCATIONAL FACILITIES IMPROVEMENT DISTRICT FUND

The Educational Facilities Improvement District (EFID) Special Revenue Fund accounts for the collection of a 1 percent sales and use tax; 45% of which is dedicated to salaries and 55% of which is available for general operations

WEST BATON ROUGE PARISH SCHOOL BOARD
Port Allen, Louisiana

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	General Fund			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>				
Local sources:				
Taxes:				
Ad valorem	\$ 7,728,000	\$ 7,765,600	\$ 8,405,382	\$ 639,782
Sales and use	5,443,000	5,833,000	5,909,904	76,904
Earnings on investments	300,400	445,400	453,926	8,526
Other	106,500	106,500	82,060	(24,440)
State sources:				
Unrestricted grants-in-aid	13,228,641	13,535,742	13,518,172	(17,570)
Restricted grants-in-aid	289,000	288,500	324,538	36,038
Federal sources:				
Grants-in-aid - subgrants and other	-	-	82,180	82,180
Total revenues	<u>27,095,541</u>	<u>27,974,742</u>	<u>28,776,162</u>	<u>801,420</u>
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular education programs	11,447,342	11,590,875	11,415,154	175,721
Special education programs	3,753,199	3,840,842	3,788,210	52,632
Other education programs	2,019,185	2,213,861	2,276,544	(62,683)
Support services:				
Pupil support services	997,244	1,052,821	1,099,780	(46,959)
Instructional staff services	1,448,937	1,460,324	1,436,622	23,702
General administration services	1,187,048	1,273,878	1,237,308	36,570
School administration services	2,341,153	2,245,915	2,204,128	41,787
Business administration services	298,601	332,345	335,594	(3,249)
Plant operation and maintenance	2,961,734	3,080,337	3,139,776	(59,439)
Transportation	1,912,391	1,820,029	1,849,977	(29,948)
Food services	-	-	122,264	(122,264)
Central services	178,327	298,683	265,208	33,475
Community services	-	-	-	-
Capital Outlay				
Facilities acquisition and construction	6,000	1,523,520	1,896,250	(372,730)
Miscellaneous Charges	-	4,797	-	4,797
Total expenditures	<u>28,551,161</u>	<u>30,738,227</u>	<u>31,066,815</u>	<u>(328,588)</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(1,455,620)</u>	\$ <u>(2,763,485)</u>	\$ <u>(2,290,653)</u>	\$ <u>472,832</u>

(continued)

WEST BATON ROUGE PARISH SCHOOL BOARD
Port Allen, Louisiana

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	General Fund			Variance
	Original Budget	Final Budget	Actual	Favorable (Unfavorable)
<u>Other financing sources:</u>				
Operating transfers in	\$ 2,832,000	\$ 3,132,000	\$ 3,199,990	\$ 67,990
Total other financing sources	2,832,000	3,132,000	3,199,990	67,990
Excess of revenues and other financing sources over expenditures and other financing sources	1,376,380	368,515	909,337	540,822
Fund balances, June 30, 2007	6,108,165	5,827,037	5,827,037	-
Prior period adjustments	-	-	190,413	190,413
Fund balances, June 30, 2007, restated	6,108,165	5,827,037	6,017,450	190,413
FUND BALANCES, JUNE 30, 2008	\$ 7,484,545	\$ 6,195,552	\$ 6,926,787	\$ 731,235 (concluded)

WEST BATON ROUGE PARISH SCHOOL BOARD**Port Allen, Louisiana****EFID SALES TAX FUND**
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Local sources:				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	<u>5,100,000</u>	<u>5,490,000</u>	<u>5,787,015</u>	<u>297,015</u>
Total revenues	<u>5,100,000</u>	<u>5,490,000</u>	<u>5,787,015</u>	<u>297,015</u>
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular education programs	2,169,827	1,999,827	933,294	1,066,533
Special education programs	-	-	343,331	(343,331)
Other education programs	-	-	251,324	(251,324)
Support services:				
Pupil support services	-	-	52,383	(52,383)
Instructional staff services	-	-	72,587	(72,587)
General administration services	120,000	130,000	109,803	20,197
School administration services	-	-	40,602	(40,602)
Business administration services	-	-	18,927	(18,927)
Plant operation and maintenance	-	-	105,528	(105,528)
Transportation	-	-	46,979	(46,979)
Food services	-	-	101,735	(101,735)
Central services	-	-	1,557	(1,557)
Total expenditures	<u>2,289,827</u>	<u>2,129,827</u>	<u>2,078,050</u>	<u>51,777</u>
Excess of revenues over expenditures	<u>2,810,173</u>	<u>3,360,173</u>	<u>3,708,965</u>	<u>348,792</u>
<u>Other financing (uses):</u>				
Operating transfers out	<u>(2,739,000)</u>	<u>(3,114,000)</u>	<u>(3,124,624)</u>	<u>(10,624)</u>
Total other financing (uses)	<u>(2,739,000)</u>	<u>(3,114,000)</u>	<u>(3,124,624)</u>	<u>(10,624)</u>
Excess of revenues and other financing sources over expenditures and other financing sources (uses)	<u>71,173</u>	<u>246,173</u>	<u>584,341</u>	<u>338,168</u>
Fund balances, June 30, 2007	876,536	981,088	981,088	-
Prior year adjustments	-	-	11,622	11,622
Fund balances, June 30, 2007, restated	<u>876,536</u>	<u>981,088</u>	<u>992,710</u>	<u>11,622</u>
FUND BALANCES, JUNE 30, 2008	<u>\$ 947,709</u>	<u>\$ 1,227,261</u>	<u>\$ 1,577,051</u>	<u>\$ 349,790</u>

WEST BATON ROUGE PARISH SCHOOL BOARD

NON-MAJOR FUND DESCRIPTIONS

NO CHILD LEFT BEHIND ACT (IASA) FUNDS

Title I is a program for economically and educationally deprived children which are federally financed, state-administered, and locally operated by the School Board. The Title I services are provided through various projects that are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, state and locally mandated activities.

Title II is a federally funded program to provide financial assistance to improve the skills of teachers and instruction in mathematics, science, computer learning, foreign language, and to increase the access of all students to this instruction.

Title IV is a federally funded program that provides project grants to school systems to assist in developing programs of drug abuse education and prevention that are coordinated with related community efforts and resources.

Title V is a program by which the federal government provides money to assist in the area of academic readiness, reduction of suspensions and expulsions, in-service training for noncertified personnel, equipment for reduction of crime and vandalism, instructional materials and equipment for non-English speaking students, and engineering materials and equipment.

Reading First State Grants (a related program to Title I) is a federally funded program to ensure that all children in America read well by the third grade.

Class Size Reduction (a related program to Title VI) is a federally funded program to reduce class sizes, particularly in the early grades, using highly qualified teachers to improve educational achievement for regular and special needs children.

VOCATIONAL EDUCATION FUND

The Vocational Education Fund accounts for a program designed to administer various vocational programs which provide vocational training and assistance.

SPECIAL EDUCATION FUNDS

Public Law 101-476 is a federally financed program providing free appropriate education for all identified handicapped children from 3 to 21 years of age in the least restrictive environment.

Public Law 89-313 is a federally financed program providing "per child" funding that follows the child as he leaves his facility and enters public schools or day developmental training programs.

WEST BATON ROUGE PARISH SCHOOL BOARD

NON-MAJOR FUND DESCRIPTIONS

PRE GED TANF

Pre-GED/Skills Option Program is a federal program comprised of counseling and guidance component, a pre-GED academic component, a workplace readiness component and a skills instruction component for students who are at risk.

STARTING POINTS

The Starting Points program is a federally funded program designed to acclimate at risk four year olds to an early educational setting so that they may be better prepared for kindergarten.

K-3 READING AND MATH INITIATIVE

During state legislative sessions, funds were appropriated to strengthen the reading and mathematics skills of public school children in grades K-3. Funds may be used for additional materials, in-service teacher training and hiring additional teachers.

EDUCATION EXCELLENCE FUND

This fund was created from the tobacco settlement monies received by the State of Louisiana. The funds derived, therefore are constitutionally dedicated into three separate trust funds dedicated to healthcare and education.

SCHOOL LUNCH

This fund includes lunch and breakfast operations and accounts for the financial activities of the food service program in the school system during the regular school term. The basic goals of this program are to serve nutritionally, attractive, and moderately priced meals, to help children grow both socially and emotionally, to extend educational influence to the home of school children, and to provide learning experiences that will improve children's food habits with the ultimate goal of physically fit adults.

8G PROGRAMS

These funds account for grants provided by the State Board of Elementary and Secondary Education to create programs which enhance or build upon regular classroom instruction.

HEAD START

The objectives of the Head Start Program are to provide comprehensive health, educational, nutritional, social and other services primarily to economically disadvantaged preschool children so that the children will attain overall social competence. Parents also participate in various decision-making processes related to the operation of the program.

WEST BATON ROUGE PARISH SCHOOL BOARD

NON-MAJOR FUND DESCRIPTIONS

DISPLACED STUDENTS

Katrina funds consist of funds provided for local educational agencies to assist with the cost of educating students displaced by Hurricane Katrina and Rita as well as funds provided to assist with damages caused by Hurricane Katrina.

OTHER FUNDS

Other funds consist of certain smaller programs funded through state grants and federal grants approved by the State Board of Elementary and Secondary Education and which are to be used for local initiatives.

AGENCY FUNDS

SCHOOL ACTIVITY AGENCY FUND

The School Activity Agency Fund accounts for monies generated by the individual schools and school organizations. While these accounts are under the supervision of the School Board, they belong to the individual schools or their student bodies and are not available for use by the School Board.

WEST BATON ROUGE PARISH SCHOOL BOARD
Port Allen, Louisiana

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2008

	<u>Title I</u>	<u>Title II</u>	<u>Title IV</u>	<u>Title V</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Receivables	586,310	65,486	5,156	4,219
Inventory	-	-	-	-
TOTAL ASSETS	<u>586,310</u>	<u>65,486</u>	<u>5,156</u>	<u>4,219</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	1,760	1,138	278	943
Salaries and benefits payable	79,514	17,076	-	-
Due to other funds	499,404	41,166	2,248	1,369
Deferred revenues	<u>5,632</u>	<u>6,106</u>	<u>2,630</u>	<u>1,907</u>
TOTAL LIABILITIES	<u>586,310</u>	<u>65,486</u>	<u>5,156</u>	<u>4,219</u>
Fund balances:				
Unreserved, undesignated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 586,310</u>	<u>\$ 65,486</u>	<u>\$ 5,156</u>	<u>\$ 4,219</u>

Reading First	Vocational Education	Special Education	Pre GED TANF	8g/College Access Funds	Starting Points
\$ -	\$ -	\$ 361	\$ 364	\$ 368	\$ 298,974
62,557	54,917	139,853	-	45,383	-
-	-	-	-	-	-
62,557	54,917	140,214	364	45,751	298,974
16,733	2,689	4,657	-	2,575	7,450
21,612	-	45,125	-	15,330	-
14,943	42,701	67,405	-	26,335	-
9,269	9,527	23,027	364	1,511	291,524
62,557	54,917	140,214	364	45,751	298,974
-	-	-	-	-	-
-	-	-	-	-	-
\$ 62,557	\$ 54,917	\$ 140,214	\$ 364	\$ 45,751	\$ 298,974

(continued)

WEST BATON ROUGE PARISH SCHOOL BOARD
Port Allen, Louisiana

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2008

	GBR Tech Prep	State K-3 Reading Initiative	Education Excellence
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ -	\$ 31,198
Receivables	-	25,505	-
Inventory	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>-</u>	<u>25,505</u>	<u>31,198</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	-	24	-
Salaries and benefits payable	-	3,447	-
Due to other funds	16,424	22,169	-
Deferred revenues	-	-	31,198
	<u>-</u>	<u>-</u>	<u>31,198</u>
TOTAL LIABILITIES	<u>16,424</u>	<u>25,640</u>	<u>31,198</u>
Fund balances:			
Unreserved, undesignated	<u>(16,424)</u>	<u>(135)</u>	<u>-</u>
TOTAL FUND BALANCES	<u>(16,424)</u>	<u>(135)</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 25,505</u>	<u>\$ 31,198</u>

School Lunch	Head Start	Displaced Students	Other Funds	Total
\$ 60,831	\$ -	\$ 55,753	\$ 432,824	\$ 880,673
12,039	214,764	-	882,365	2,098,554
21,779	-	-	-	21,779
<u>94,649</u>	<u>214,764</u>	<u>55,753</u>	<u>1,315,189</u>	<u>3,001,006</u>
9,439	-	-	100,830	148,516
107,640	-	-	134,297	424,041
55,656	214,764	75	962,194	1,966,853
15,658	-	-	237,849	636,202
<u>188,393</u>	<u>214,764</u>	<u>75</u>	<u>1,435,170</u>	<u>3,175,612</u>
(93,744)	-	55,678	(119,981)	(174,606)
(93,744)	-	55,678	(119,981)	(174,606)
<u>\$ 94,649</u>	<u>\$ 214,764</u>	<u>\$ 55,753</u>	<u>\$ 1,315,189</u>	<u>\$ 3,001,006</u>

WEST BATON ROUGE PARISH SCHOOL BOARD
Port Allen, Louisiana

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR FUNDS
FISCAL YEAR ENDED JUNE 30, 2008

	Title I	Title II	Title IV	Title V
<u>REVENUES</u>				
Local sources:				
Food Services - paid meals	\$ -	\$ -	\$ -	\$ -
Other	-	-	1,000	-
State sources:				
Unrestricted grants-in-aid, MFP	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	1,038,782	179,687	16,824	4,239
TOTAL REVENUES	1,038,782	179,687	17,824	4,239
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	46,353	116,008	-	-
Special education programs	-	-	-	-
Other education programs	863,390	57,521	20,417	4,125
Support:				
Pupil support services	-	-	-	-
Instructional staff services	96,468	-	-	-
Student transportation	-	-	-	-
Food services	-	-	-	-
Facility acquisition and construction	-	-	-	-
TOTAL EXPENDITURES	1,006,211	173,529	20,417	4,125
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	32,571	6,158	(2,593)	114
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds from issuance of long-term debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(39,823)	(7,147)	-	(236)
Other	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(39,823)	(7,147)	-	(236)
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</u>	(7,252)	(989)	(2,593)	(122)
Fund balances, June 30, 2007	7,252	989	2,593	122
FUND BALANCES, JUNE 30, 2008	- 45 - \$ -	\$ -	\$ -	\$ -

Reading First	Vocational Education	Special Education	8g/College Access Funds	Starting Points
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	18,893	-
-	-	-	-	-
-	-	-	-	-
238,891	45,389	733,657	277,632	-
238,891	45,389	733,657	296,525	-
-	46,521	-	-	-
-	-	378,190	-	-
240,029	-	2,994	297,871	90,171
-	-	285,656	-	-
-	-	55,178	-	-
-	-	10,605	-	-
-	-	-	-	-
-	-	-	-	-
240,029	46,521	732,623	297,871	90,171
(1,138)	(1,132)	1,034	(1,346)	(90,171)
-	-	-	-	-
-	-	-	-	-
-	-	(28,160)	-	-
-	-	-	-	-
-	-	(28,160)	-	-
(1,138)	(1,132)	(27,126)	(1,346)	(90,171)
1,138	1,132	27,126	1,346	90,171
\$ -	\$ -	\$ - 46 -	\$ -	\$ -

(continued)

WEST BATON ROUGE PARISH SCHOOL BOARD
Port Allen, Louisiana

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR FUNDS
FISCAL YEAR ENDED JUNE 30, 2008

	GBR Tech Prep	State K-3 Reading Initiative	Education Excellence
<u>REVENUES</u>			
Local sources:			
Food Services - paid meals	\$ -	\$ -	\$ -
Other	-	-	-
State sources:			
Unrestricted grants-in-aid, MFP	-	-	-
Restricted grants-in-aid	-	55,608	123,726
Federal grants	34,017	-	-
TOTAL REVENUES	34,017	55,608	123,726
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	4,059	-	121,712
Special education programs	-	-	-
Other education programs	40,919	55,431	2,014
Support:			
Pupil support services	-	-	-
Instructional staff services	-	-	-
Student transportation	-	-	-
Food services	-	-	-
Facility acquisition and construction	-	-	-
TOTAL EXPENDITURES	44,978	55,431	123,726
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(10,961)	177	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Proceeds from issuance of long-term debt	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Other	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</u>			
	(10,961)	177	-
Fund balances, June 30, 2007	(5,463)	(312)	-
FUND BALANCES, JUNE 30, 2008	- 47 - \$ (16,424)	\$ (135)	\$ -

School Lunch	Displaced Students	Head Start	Other Funds	Total
\$ 327,260	\$ -	\$ -	\$ -	\$ 327,260
54,203	-	-	95,935	170,031
415,292	-	-	-	415,292
-	-	-	1,166,705	1,346,039
1,309,576	-	347,238	52,224	4,278,156
2,106,331	-	347,238	1,314,864	6,536,778
-	-	-	127,988	462,641
-	-	-	2,413	380,603
-	-	7,840	1,342,551	3,025,273
-	-	-	-	285,656
-	-	24,441	29,108	205,195
-	-	-	7,720	18,325
2,070,034	-	-	-	2,070,034
-	-	314,957	-	314,957
2,070,034	-	347,238	1,509,780	6,762,684
36,297	-	-	(194,916)	(225,906)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	(75,366)
-	-	-	-	-
-	-	-	-	(75,366)
36,297	-	-	(194,916)	(301,272)
(130,041)	55,678	-	74,935	126,666
\$ (93,744)	\$ 55,678	\$ - 48 -	\$ (119,981)	\$ (174,606)

WEST BATON ROUGE PARISH SCHOOL BOARD
Port Allen, Louisiana

SCHEDULE OF COMPENSATION PAID BOARD MEMBERS

FOR THE YEAR ENDED JUNE 30, 2008

C.A. Altazan, Jr.	\$ 9,600
George A. Chustz, Jr.	9,600
Cynthia M. Crochet	9,600
Cecile G. Geauthreaux	9,600
Ronald P. Leblanc	9,600
Jason P. Manola	9,600
Michael A. Maranto	9,600
Charles D. Morgan	9,600
Paul C. Pattan, Sr.	9,600
Atley D. Walker	<u>9,600</u>
	<u><u>\$ 96,000</u></u>



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Members of the West Baton Rouge
Parish School Board
Port Allen, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate non-major fund information of West Baton Rouge Parish School Board as of and for the year ended June 30, 2008, which collectively comprise the West Baton Rouge Parish School Board's basic financial statements and have issued our report thereon dated January 12, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Baton Rouge Parish School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed three instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards* which are described as items 2008-2 and 2008-3 in the schedule of findings and questioned costs.

Internal Control over Financial Reporting

In planning and performing our audit, we considered West Baton Rouge Parish School Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the West Baton Rouge Parish School Board's internal control over financial reporting. Accordingly we do not express an opinion on the effectiveness of the West Baton Rouge Parish School Board's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the West Baton Rouge Parish School Board's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the West Baton Rouge Parish School Board's financial statements that is more than inconsequential will not be prevented or detected by the West Baton Rouge Parish School Board's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs, noted as items 2008-1, 2008-2, 2008-3, 2008-4, 2008-5, and 2008-6 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the West Baton Rouge Parish School Board's internal control.

West Baton Rouge School Board's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit West Baton Rouge Parish School Board's responses and, accordingly, we express no opinion on them.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, of the significant deficiencies described above, we consider items 2008-1, 2008-2, 2008-3, 2008-5, and 2008-6 to be material weaknesses.

This report is intended for the information of the School Board, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Baton Rouge, Louisiana
January 12, 2009

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Members of the West Baton Rouge
Parish School Board
Port Allen, Louisiana

Compliance

We have audited the compliance of West Baton Rouge Parish School Board with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2008. West Baton Rouge Parish School Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of West Baton Rouge Parish School Board's management. Our responsibility is to express an opinion on West Baton Rouge Parish School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about West Baton Rouge Parish School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on West Baton Rouge Parish School Board's compliance with those requirements.

In our opinion, the West Baton Rouge Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2008-7, 2008-8, and 2008-9.

Internal Control over Compliance

The management of West Baton Rouge Parish School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered West Baton Rouge Parish School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the West Baton Rouge Parish School Board's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the type of compliance requirement a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is a more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2008-7, 2008-8, 2008-9, 2008-10, and 2008-11 to be significant deficiencies.

West Baton Rouge Parish School Board's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit West Baton Rouge Parish School Board's responses and, accordingly, we express no opinion on them.

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining information of West Baton Rouge Parish School Board as of and for the year ended June 30, 2008, and has issued our report thereon dated January 12, 2009. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise West Baton Rouge School Board's basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not required as a part of the basic financial statements. Such information has been subjected to auditing procedures applied in the audit of the basic financial statements and, in our opinion is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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WEST BATON ROUGE PARISH SCHOOL BOARD
Port Allen, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

<u>Federal Grantor/ Pass-Through Grantor/ Program Name</u>	<u>Grant Year</u>	<u>Grantor Project Number</u>	<u>CFDA Number</u>	<u>Expenditures 2008</u>
<u>UNITED STATES DEPARTMENT OF AGRICULTURE</u>				
Pass-through program from Louisiana Department of Agriculture and Forestry:				
Food Distribution - Commodities	07-08		10.550	\$ 85,631
Pass-through program from Louisiana Department of Education:				
School Lunch Program	07-08		10.555	886,583
School Breakfast Program	07-08		10.553	315,112
Summer feeding	07-08		10.559	22,250
				<u>1,309,576</u>
<u>UNITED STATES DEPARTMENT OF EDUCATION</u>				
Passed through Louisiana Department of Education:				
Title I Grants to Local Educational Agencies-Part A Basic	07-08		84.010A	1,043,941
Title I Grants to Local Educational Agencies-Part A Extended	06-07		84.010A	2,093
Special Education Regular Project	07-08	H027A070033	84.027A	730,838
Special Education Regular Project Extended	06-07		84.027A	15,688
Vocational Education - Carl Perkins	07-08	28-08-02-39	84.048A	46,521
Special Education Preschool	07-08	H173A070082	84.173A	14,258
Title IV Safe and Drug Free Schools	07-08	Q186A070019	84.186A	20,417
Greater Baton Rouge Tech Prep Consortium			84.243A	44,978
Title V - Innovative Programs	07-08	S298A70018	84.298A	4,361
Classroom Based Technology			84.302A	237,849
Enhancing Education Through Technology	07-08	28-08-49-39	84.318X	73,226
Reading First	07-08	28-08-RF-39	84.357A	240,029
Title II Regular Project	07-08	S367A070017	84.367A	180,676
College Access Challenge Grant Program - 8G	N/A	N/A	84.378	279,143
				<u>2,934,018</u>
<u>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Pass-through program from Louisiana Department of Education:				
Starting Points Preschool Program -TANF	07-08	28-08-OS-39	93.558B	90,171
Medicaid assistance program	N/A	N/A	93.778	59,085
Direct grant:				
Administration for Children, Youth, and Families - Head Start			93.600	347,238
				<u>496,494</u>
Total Expenditures of Federal Awards				<u>\$ 4,740,088</u>

See the accompanying notes to the schedule of expenditures of federal awards

WEST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Franklin Parish School Board and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. During the year ended June 30, 2008, the School Board received commodities valued at \$85,631. At June 30, 2008, the organization had food commodities totaling \$9,407 in inventory.

WEST BATON ROUGE PARISH SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2008

A. Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: *Unqualified*

Internal Control over Financial Reporting:

- Material weakness (es) identified? ☒ yes ☐ no
- Significant deficiencies identified that are not considered to be material weaknesses? ☒ yes ☐ none reported

Noncompliance material to financial statements noted?

☒ yes ☐ no

Federal Awards

Internal control over major programs:

- Material weakness (es) identified? ☒ yes ☐ no
- Significant deficiencies identified that are not considered to be material weaknesses? ☒ yes ☐ none reported

Type of auditor's report issued on compliance for major programs: *Unqualified*

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

☒ yes ☐ no

Identification of major programs:

CFDA Numbers

10.553, 10.555, 10.569

84.010A

93.600

Name of Federal Program or Cluster

Child Nutrition Cluster

Title I

Head Start

The threshold for distinguishing types A & B programs was program expenditures exceeding \$300,000.

The West Baton Rouge Parish School Board was not determined to be a low-risk auditee.

WEST BATON ROUGE SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2008

B. Findings – Financial Statement Audit

2008-1 Reconciliation of Bank Statements to the General Ledger

Criteria: To ensure accurate financial reporting and to provide a process for detection of improper cash activity, bank reconciliations should be performed monthly for each bank/brokerage account.

Condition: The four bank accounts of the School Board were not reconciled on a monthly basis to the general ledger.

Effect: Absent the process of reconciliation on a regular basis, financial reports may be inaccurate and the monitoring of cash activity does not occur. Most of the potential problems within the area of cash can be avoided if a proper system of checks and balances is incorporated into the School Board's internal control procedures. This finding is considered a material weakness in internal controls.

Recommendation: The four bank accounts should be reconciled to the general ledger on a monthly basis and all unusual reconciling items should be promptly investigated and resolved with adequate explanations.

Management's Response: *We concur with the finding and recommendation. The employee assigned to this task did not perform this task adequately nor timely, and; she is no longer employed by the School Board. The School Board is in the process of hiring a CPA firm for accounting services to assist us with getting caught up, developing procedures, and training employees to ensure timely and accurate bank reconciliations.*

2008-2 School Activity Accounts

Criteria: La RS 17:414.3 establishes the accounting rules and fiscal procedures for school activity accounts as well as the responsibility and authority for centralized oversight. One bank account is to be used for deposit and disbursement of all groups funding and an accounting of each group's receipts, disbursements and balances to be made. Each group's expenditures are to be made only with available funds of that group or activity. The Superintendent of the District or his designee is to review all accounts annually.

Condition: School activity accounts are reconciled at the school but the reconciliations are not reviewed by anyone at the Central Office. Also, the Central Office does not perform any internal audit function on the school activity accounts to determine if the schools are adhering to School Board policies.

Effect: The School Board is not providing the proper oversight of the school activity accounts. The lack of adequate oversight provides the opportunity for the misappropriation of cash and the funds designated for a particular club to be expended by another group. This finding is considered a material weakness in internal controls.

WEST BATON ROUGE SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2008

2008-2

School Activity Accounts (continued)

Recommendation: The Central Office should review the school activity account reconciliations prepared by each school on a monthly basis. With regard to its oversight of the accounts, the School Board should enhance its oversight of these accounts through on-site audits, including transactional testing and detailed review of club\group account balances.

Management's

Response: *We concur with the finding and recommendation. This issue was identified by the new Supervisor of Business Services in the fall of 2006. In the May of 2007, a new position was created and filled by the School Board, Assistant Supervisor of Business Services. During the audit year, a School Activity Funds Manual was adopted by the School Board. The Assistant's duties included internal audit and oversight of school accounts. These duties were not performed, and; that employee has been terminated.*

A new Assistant has been hired, we are committed to ensuring the implementation of our adopted policies and the completion of internal audit procedures and reports prior to the end of fiscal year 08/09.

2008-3

Records of Property, Plant, and Equipment

Criteria: LSA - RS 24:5157 requires local governments to maintain adequate records of property and plant equipment, which reflect assets acquired and disposed of and the cost of those items.

Condition: The School Board's property and equipment records are not current. An independent property and equipment appraiser was hired during the year to appraise the value of property due to the School Board's lack of current records. Additionally, an annual inventory of fixed assets was not performed.

Effect: Significant adjustments were recorded during our audit procedures causing a material restatement of 2007 reported property, plant, and equipment balances. Without an annual inventory, unauthorized use of the property may not be detected. This is considered a material weakness in internal controls.

Recommendation: Fixed assets should be recorded at invoiced cost. Additions to the records should be periodically reconciled to expenditure accounts to ensure agreement. Additionally, to ensure accurate financial reporting as well as to detect potential unauthorized use of School Board property, comprehensive physical inventories should be conducted annually.

Management's

Response: *We concur with the finding and recommendation. A Capital Asset Manual including a capitalization policy was adopted by the School Board since our prior year audit. Our Assistant Supervisor of Business Services was in-charge of implementing these policies and procedures which do address all aspects of this finding. Thos duties were not performed, and; that employee has been terminated.*

WEST BATON ROUGE SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2008

2008-3

Records of Property, Plant, and Equipment (continued)

Management's

Response:(continued) A new Assistant has been hired, and we are committed to ensuring the implementation of our adopted policies and procedures prior to the end of fiscal year 08/09. Also, the School Board is in the process of hiring a CPA firm for accounting services to assist us with this task.

2008-4

Accounting for Grant Programs

- Criteria: Each grant area is keeping their own set of accounting records on a different accounting system other than the general ledger system.
- Condition: The separate accounting records are not reconciled to the general ledger on a timely basis. Also, the separate accounting books are used to request reimbursement for grant program expenditures.
- Effect: By having two separate accounting systems to record grant funding, there is potential for material understatement or overstatement of grant expenditures. This could result in the School Board not being in compliance with grant reporting requirements.
- Recommendation: Only the general ledger system should be used to account for the recording of transactions associated with grant programs. Also, the general ledger should be used to prepare reimbursement requests.

Management's

Response: We concur with the finding, in part, and the recommendation. The former Business Manager had encouraged and allowed the use of accounting records for grants outside of the official accounting records for several years. Those records are maintained by employees outside the Business Office. Upon the hiring of a new Supervisor of Business Services, it was noted that adequate reconciliation procedures between these grant records to the accounting system did not exist. Reconciliation procedures were put in place, and some, not all, of the employees managing grants have implemented them and are reconciling prior to making reimbursement requests. We recognize the risk of noncompliance and will implement additional policies and procedures that will be adhered to in the future. The implementation of a new accounting system in the new future that will be used as our only source of financial data will ensure resolution of this finding.

To assist us with ensuring proper grant accounting, the School Board has recently approved a new position within the Business Office to coordinate and oversee all financial related grant procedures. We are in the process of filling the position.

WEST BATON ROUGE SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2008

2008-5

Internal Control over Financial Reporting

- Criteria:** Internal controls over financial reporting consist of policies and procedures that pertain to an entity's ability to initiate, record, process, and report financial data consistent with the assertions embodied in the annual financial statements, which for the School Board and in accordance with generally accepted accounting principles (GAAP). Best practices in internal control call for timely reconciliation of subsidiary ledgers to the general ledger.
- Condition:** General Ledger account reconciliations for significant accounts or transaction classes were not performed in a timely manner.
- Effect:** During the course of our audit procedures, we identified several significant adjusting entries that were necessary in order for the financial statements to be presented in accordance with GAAP. Due to the significance of the financial statement adjustments, it is evident that the internal control over financial reporting has material weaknesses and the School Board is not receiving reliable internally generated financial statements.
- Cause:** Clear responsibility for the performance of these reconciliations was not designated to a particular individual.
- Recommendation:** All significant general ledger accounts should be reconciled in a timely manner and reviewed by management. This review should be documented.

Management's

Response: *We concur with the finding and recommendation. Two of the five employees within the Business Office have left our employ within the last six months. Work not performed by these individuals had an overall negative impact on the Business Office to operate as it should. Actions already taken to resolve this finding include replacing these individuals with competent, new employees. Also, because our district has grown tremendously over the last few years, we are also in the process of adding a new position to the Business Office to address our financial responsibilities over grants. Additionally, we are in the process of replacing our accounting system to obtain a more user-friendly, efficient system.*

2008-6

General Ledger Closing Procedures

- Criteria:** Proper closing procedures should be implemented to ensure the general ledger is timely closed at year end.
- Condition:** The general ledger was not closed until December 2008.
- Effect:** Significant adjustments were made well after year end to reconcile the general ledger to supporting schedules. This is considered a material weakness in internal controls.
- Recommendation:** The School Board should implement procedures to ensure the general ledger is closed properly and timely at year end.

WEST BATON ROUGE SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2008

2008-6

General Ledger Closing Procedures (continued)

*Management's
Response:*

We concur with the finding and recommendation. The Assistant Supervisor of Business Services was responsible for ensuring that all reconciling items for each grant administered by the School Board were identified so that all journal entries could be made to ensure accurate financial reporting. She was terminated for not performing this duty, placing this responsibility on the Business Manager. This delayed the closing of our general ledger at year end. A new Assistant has been hired, and, we are in the process of hiring for a new grants administrative position to ensure this finding is resolved.

C. Findings and Questioned Costs – Major Federal Award Programs

10.553,555,559

Child Nutrition Cluster

84.010

Title I

93.600

Head Start

2008-7

Suspension and Debarment

Criteria:

Under the compliance provisions of OMB Circular A-133 Compliance Supplement, as amended, an entity is prohibited from contracting with vendors that are suspended or debarred from conducting business with federal award programs. Under these provisions, an entity must certify that a vendor is not suspended or debarred under transactions that are expected to equal or exceed \$25,000. This verification may be accomplished by checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA), which can be accessed on the Internet (<http://epls.arnet.gov>).

Condition:

The School Board has not implemented procedures to document whether it has verified the suspension and debarment status of its vendors in accordance with federal regulations.

Questioned Costs: N/A

Effect:

The School Board is in violation of the requirements of the OMB Circular A-133 Compliance Supplement, as amended.

Recommendation: Procedures should be implemented to document compliance with the suspension and debarment provisions of the OMB Circular A-133 Compliance Supplement, as amended.

*Management's
Response:*

We concur with the finding and recommendation. The Child Nutrition Cluster does have a procedure in place whereby the vendor does complete a certification regarding Suspension and Debarment as a part of the bid process. And, we checked the GSA website and note no to verify this compliance provision for all applicable transactions. We will develop and implement procedures immediately to resolve this finding.

WEST BATON ROUGE SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2008

10,553,555,559

Child Nutrition Cluster

2008-8

Equipment and Real Property Management

Criteria: Equipment and real property purchased from federal funds by local government in an amount equal to or exceeding the local government's capitalization policy must be capitalized in the accounting records and identified as having been purchased by the applicable federal program.

Condition: The School Board's capital assets records do not contain food service equipment purchased by the program in 2008.

Questioned Cost: An equipment purchase of \$5,085 was not included in the property controls listing.

Effect: The School Board may not have sufficient processes to ensure that all assets purchased from federal programs are added to the property control records. This condition could lead to use of the assets other than that which was intended by the grant; furthermore could result in failure to reimburse the grant program should the asset be sold.

Recommendation: The process for recording property and equipment should be enhanced by ensuring that all assets purchased with federal funds are included.

Such enhancements might include reconciliation of the equipment line-items on the grant budgets to the property and equipment records or review of property and equipment records by program supervisors.

Management's

Response:

We concur with the finding and recommendation. A Capital Asset Manual including a capitalization policy was adopted by the School Board since our prior year audit. Our Assistant Supervisor of Business Services was in-charge of implementing these policies and procedures which do address all aspects of this finding. Those duties were not performed, and; that employee has been terminated.

A new Assistant has been hired, and we are committed to ensuring the implementation of our adopted policies and procedures prior to the end of fiscal year 08/09. Also, the School Board is in the process of hiring a CPA firm for accounting services to assist us with this task.

WEST BATON ROUGE SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2008

10,553,555,559

Child Nutrition Cluster

2008-9

Allowable Costs

- Criteria: OMB Circular A-87 general criteria indicates that costs charged to the federal programs should be allocable to those programs, that is, each program should bear its fair share of all costs.
- Condition: In our sample of 25 payroll charges to the program, one item contained no records of employment for an individual selected. The School system has this individual listed as a substitute in the payroll system.
- Questioned Cost: \$7,074
- Effect: The School Board charged unallowable costs to the programs.
- Recommendation: The School Board should be diligent in acquiring and maintaining employee files for full time workers and substitutes.

Management's

Response: *We concur with the finding and recommendation. The employee in question has been a substitute employee for several years. We have not been able to locate her file. We believe this is an isolated incident, however; we will make a new file for her and implement procedures to ensure the security of our files.*

84.010

Title I

2008-10

Reporting

- Criteria: School districts in Louisiana receiving federal funds passed through the Louisiana Department of Education (LDOE) must report annual expenditures which portray compliance with the maintenance of fiscal effort requirements set forth in the program regulations. The amounts reported to the state should be derived from the finalized books and records.
- Condition: The amounts reported to the State did not agree to the final audited financial statements.
- Questioned Cost: None
- Effect: It is noted that the school district appears to have complied with the maintenance of effort requirements when compliance is measured using final audited financial statements. However, use of non-final audited data could result in a false computation of compliance.

WEST BATON ROUGE SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2008

84.010

Title I (continued)

2008-10

Reporting (continued)

Recommendation: The School Board should prepare computation using final audited financial data.

Management's

Response:

We concur with the finding and recommendation. Again, we recognize the importance of fully implementing, office-wide reconciliation procedures that must be adhered to. We will ensure the use of final audited financial data in the future.

2008-11

All Grant Programs

See 2008-4

WEST BATON ROUGE PARISH SCHOOL BOARD
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

2007-1

Internal Control over Financial Reporting

- Criteria: The definition of internal controls over financial reporting is that policies and procedures exist that pertain to an entity's ability to initiate, record, process, and report financial data consistent with the assertions embodied in the annual financial statements, which for the School Board is that financial statements are prepared in accordance with generally accepted accounting principles (GAAP). Our responsibility under current audit standards requires us to communicate this issue to management and the Board.
- Condition: General Ledger account reconciliations for significant accounts or transaction classes were not performed in a timely manner.
- Effect: During the course of our audit procedures we identified several significant adjusting entries to general ledger accounts. Due to the significance of the financial statement adjustments, this is an indication that the internal control over financial reporting of the School Board meets the definition of a material weakness and the School Board is not receiving reliable internally generated financial statements.
- Recommendation: All significant general ledger accounts should be reconciled in a timely manner and reviewed by management. This review should be documented.
- Current Status: *This finding has not been resolved and is repeated in the current year's schedule of findings and questioned costs.*

2007-2

Property and Equipment

- Criteria: Internal controls over property and equipment and depreciation are essential to maintaining adequate records over the assets owned by the School Board
- Condition: The School Board does not have a capitalization policy and its equipment records are not current. Additionally, periodic inventories of fixed assets are not performed.
- Effect: Significant adjustments were identified during our audit procedures.
- Recommendation: The School Board should develop a capitalization policy for depreciation purposes. Annual inventories of equipment should be performed and equipment schedules should be updated annually.
- Current Status: *The School Board has established a capitalization policy; however, there was no inventory of equipment performed during the year. The finding is considered partially resolved, but the lack of inventory has been included in the current year's schedule of findings and questioned costs.*

WEST BATON ROUGE PARISH SCHOOL BOARD
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

2007 -3

General Ledger Closing Procedures

- Criteria: Proper closing procedures should be implemented to ensure the general ledger is closed at year end.
- Condition: The General Ledger was not closed for the past three years.
- Effect: Significant adjustments were made to beginning fund balances.
- Recommendation: The School Board should implement procedures to ensure the general ledger is closed properly at year end.
- Current Status: This finding has not been resolved and is repeated in the current year's schedule of findings and questioned costs.*

2007-4

Financial Statements not Timely Filed

- Criteria: LSA: RS24:513A (5) (a) (I) states that audits shall be completed within six months of the close of the entity's fiscal year.
- Condition: The financial statements for the year ended June 30, 2007 were not completed and submitted to the Legislative Auditors Office within six (6) months of the end of the entity's fiscal year.
- Effect: This is a violation of the Louisiana Revised Statutes.
- Recommendation: Management should ensure timely completion of the audited financial statements.
- Current Status: The audit of the June 30, 2008 financial statements has been completed and submitted to the Legislature Auditor within an acceptable time frame.*

WEST BATON ROUGE PARISH SCHOOL BOARD
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

84.027,173

Special Education

2007-5

Allowable Costs – Personnel Compensation

Criteria: According to OMB Circular A-87, where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. Said certifications must be signed by the employee or his/her supervisor.

Additionally, where employees are expected to work on multi-functions or programs, charges made to grant programs must be supported by personnel activity reports reflecting the actual time and effort expended.

Condition: The required certifications and personnel activity reports were not maintained.

Questioned Cost: Unknown with regard to the lack of certification.

Effect: The School Board is in violation of the allowability provisions of OMB Cost Circular A-87 with regard to personnel compensation.

Recommendation: The required certifications on employees working solely for federal programs should be signed by the program supervisors on a semi-annual basis as required by OMB Circular A-87.

Current Status: *The certifications required by OMB Circular A-87 are now generally obtained.*

**Independent Accountants' Report
On Applying Agreed-Upon Procedures**

To the Members of the West Baton Rouge Parish School Board

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of West Baton Rouge Parish School Board and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of West Baton Rouge Parish School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)

Procedure #1:

We selected a random sample of 80 transactions (40 payroll and 40 accounts payable) and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts among each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures,
- Total General Fund Equipment Expenditures,
- Total Local Taxation Revenue,
- Total Local Earnings on Investment in Real Property,
- Total State Revenue in Lieu of Taxes,
- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

Results of Procedure # 1:

In performing the testing on the sample of expenditures/revenues, we noted no transactions that were inappropriately classified or recorded at the incorrect amount.

Education Levels of Public School Staff (Schedule 2)

Procedure # 2

We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule.

Results of Procedure # 2:

No differences were noted between the number of full-time classroom teachers per schedule 4 and schedule 2.

Procedure # 3

We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

Results of Procedure # 3

No differences were noted between the number of principals and assistant principals per schedule 4 and schedule 2.

Procedure # 4

We obtained a list of full-time teachers, principals, and assistant principals by classification as of June 30th and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file to determine if the individual's education level was properly classified on the schedule.

Results of Procedure # 4:

In our sample of 25 employees, we noted that there were two instructional employees that were not listed on the list of full-time teachers and their education levels could therefore not be tested. No other discrepancies between education levels per the listing and the individuals' personnel files were noted.

Number and Type of Public Schools (Schedule 3)

Procedure # 5

We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title One application.

Results of Procedure # 5:

We noted no discrepancies between the total number of schools as listed in the Title One Program application and the list supporting the schools represented in the schedule.

Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)

Procedure #6

We obtained a list of full-time teachers, principals, and assistant principals by classification as of June 30th and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file to determine if the individual's experience was properly classified on the schedule.

Results of Procedure # 6:

In our sample of 25 employees, we noted that 13 of the employees' years of experience per the teacher listing did not match to the employees records kept at the School Board. We also noted that two instructional individuals of the sampled employees were not listed on the teacher listing and their experience level could therefore not be tested. No other discrepancies between experience levels per the listing and the individual personnel files were noted.

Public Staff Data (Schedule 5)

Procedure # 7

We obtained a list of all classroom teachers including their base salary, extra compensation, as well as full-time equivalency as reported on the schedule and traced a random sample of 25 teachers to the individuals' personnel file to determine if the individuals' salary, extra compensation, and full-time equivalency were properly included on the schedule. The School Board reported no ROTC or rehired retiree's.

Results of Procedure # 7:

In our sample of 25 employees we noted one instance where employees' salaries provided by the School Board did not equal the amount reported in the employees file. We also noted three employees who were not listed on the provided schedule; therefore, we could not test their salary. We noted no other exceptions during Procedure #7.

Procedure # 8

We recalculated the average salaries and full-time equivalents reported in the schedule.

Results of Procedure # 8:

We noted no differences between the averages reported on the schedule and our calculations.

Class Size Characteristics (Schedule 6)**Procedure # 9**

We obtained a detailed list of classes that supports the numbers reported in schedule 6. From the detailed listing P&N selected 10 classes and compared the count to roll books.

Results of Procedure # 9

In our sample of 10 classes, P&N noted 2 out of 10 classes with discrepancies as follows:

<u>Class Size</u> <u>Test Items</u>	<u>No. of Students</u> <u>per Schedule 6</u>	<u>No. of Students</u> <u>per Roll Book</u>
1	16	18
2	18	12

Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)**Procedure # 10**

We obtained test scores as provided by the testing authority for 2008 and reconciled scores as reported by the testing authority to scores reported in the schedule by the West Baton Rouge Parish School Board.

Results of Procedure # 10:

No differences were noted.

The Graduation Exit Exam for the 21st Century (Schedule 8)**Procedure # 11**

We obtained test scores as provided by the testing authority for 2008 and reconciled scores as reported by the testing authority to scores reported in the schedule by the West Baton Rouge School Board.

Results of Procedure #11

No differences were noted.

The iLEAP Tests (Schedule 9)**Procedure # 12**

We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the West Baton Rouge Parish School Board.

Results of Procedure # 12

No differences were noted.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of West Baton Rouge Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Postlethwaite & Mettury

Baton Rouge, Louisiana

January 12, 2009

WEST BATON ROUGE PARISH SCHOOL BOARD
PERFORMANCE AND STATISTICAL DATA

WEST BATON ROUGE PARISH SCHOOL BOARD

PORT ALLEN, LOUISIANA

Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)

As of and for the Year Ended June 30, 2008

Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

Schedule 2 - Education Levels of Public School Staff

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principal's with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph. D or Ed. D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 3 - Number and Type of Public Schools

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial Statistical Report (AFSR).

Schedule 4 - Experience of Public Teachers and Full-time Classroom Teachers

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 5 - Public School Staff Data

This schedule includes average classroom teachers salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 6 - Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the legislature in the Annual School Report (ASR).

Schedule 7 - Louisiana Educational Assessment Program (LEAP)

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

Schedule 8 - The Graduation Exit Exam

This schedule represents student performance testing data and includes summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

Schedule 9 - The IOWA and i-LEAP Tests

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, 7 and 9 for each district. The summary score for the IOWA tests reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes two years of data.

The i-LEAP has replaced the IOWA test for student performance testing data and includes summary scores by district for grades 3,5,6,7, and 9 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes two years of data.

West Baton Rouge Parish School Board
Port Allen, Louisiana

Schedule 1
General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2008

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$12,824,701	
Other Instructional Staff Activities	1,465,475	
Employee Benefits	4,620,414	
Purchased Professional and Technical Services	319,700	
Instructional Materials and Supplies	1,379,447	
Instructional Equipment	184,208	
Total Teacher and Student Interaction Activities		\$ 20,793,943

Other Instructional Activities 102,572

Pupil Support Activities	\$1,278,416	
Less: Equipment for Pupil Support Activities	-	
Net Pupil Support Activities		1,278,416

Instructional Staff Services	\$1,436,622	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services		\$1,436,622

School Administration	2,244,730	
Less: Equipment for School Administration	-	
Net School Administration		2,244,730

Total General Fund Instructional Expenditures 25,856,283

Total General Fund Equipment Expenditures \$184,206

Certain Local Revenue Sources

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$1,134,068	
Renewable Ad Valorem Tax	6,972,017	
Debt Service Ad Valorem Tax	2,195,469	
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	251,835	
Sales and Use Taxes	11,896,919	
Total Local Taxation Revenue		\$ 22,250,308

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$156,473	
Earnings from Other Real Property	-	
Total Local Earnings on Investment in Real Property		\$156,473

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$47,482	
Revenue Sharing - Other Taxes	\$66,274	
Revenue Sharing - Excess Portion	-	
Other Revenue in Lieu of Taxes	-	
Total State Revenue in Lieu of Taxes		\$113,738

Nonpublic Textbook Revenue	\$13,178	
Nonpublic Transportation Revenue	92,221	
Total State Revenue for Non-public Education		\$105,399

**WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA**

**Schedule 2
Education Levels of Public School Staff
As of October 1, 2007**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Bachelor's Degree	207	74.2%	4	80.0%	0	0.0%	0	0.0%
Master's Degree	59	20.3%	1	20.0%	14	73.7%	0	0.0%
Master's Degree + 30	13	4.5%	0	0.0%	3	15.7%	0	0.0%
Specialist in Education	1	0.3%	0	0.0%	1	5.3%	0	0.0%
Ph. D. or Ed. D.	2	0.7%	0	0.0%	1	5.3%	0	0.0%
Total	282	100.0%	5	100.0%	19	100.0%	0	0.0%

**WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA**

**Schedule 3
Number and Type of Public Schools
For the Year Ended June 30, 2008**

Type	Number
Elementary	5
Middle/Jr. High	3
Secondary	2
Combination	
Total	10

Note: Schools opened or closed during the fiscal year are included in this schedule.

**WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA**

Schedule 4

**Experience of Public Principals and Full-time Classroom Teachers
As of October 1, 2007**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	0	0	2	0	3	2	2	9
Principals	0	0	2	1	5	1	1	10
Classroom Teachers	40	44	85	32	26	21	39	287
Total	40	44	89	33	34	24	42	306

**WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA**

**Schedule 5
Public School Staff Data
For the Year Ended June 30, 2008**

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Rehired Retirees
Average Classroom Teachers' Salary Including Extra Compensation	\$ 46,047	\$ 46,047
Average Classroom Teachers' Salary Excluding Extra Compensation	\$ 45,353	\$ 45,353
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	284	284

Note: Figures reported include all sources of funding (i.e., federal, state, and local) but exclude employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers and ROTC teachers receive more compensation because of a federal supplement. Therefore, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes and temporary employees.

**West Baton Rouge Parish School Board
Port Allen, Louisiana**

**Schedule 6
Class Size Characteristics
As of October 1, 2007**

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number		Number	Percent	Number	Percent	Number
Elementary	74%	356	26%	127	0%	1	0%	0
Elementary Activity Classes	63%	39	37%	23	0%	0	0%	0
Middle/Jr. High	64%	224	27%	94	9%	31	0%	0
Middle/Jr. High Activity Classes	80%	63	14%	11	5%	4	1%	1
High	61%	211	28%	102	9%	32	1%	2
High Activity Classes	80%	106	8%	10	2%	2	0%	0
Combination	0%	0	0%	0	0%	0	0%	0
Combination Activity Classes	0%	0	0%	0	0%	0	0%	0

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

**WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA**

**Schedule 7
Louisiana Educational Assessment Program (LEAP) for the 21st Century
For the Year Ended June 30, 2008**

District Achievement Level Results	English Language Arts						Mathematics					
	2008		2007		2006		2008		2007		2006	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	8	3.20%	5	2.14%	3	1.01%	7	2.76%	7	2.99%	6	2.02%
Proficient	62	24.80%	21	8.97%	21	7.07%	50	19.69%	22	9.40%	39	13.13%
Basic	132	52.80%	93	39.74%	113	38.05%	122	48.03%	83	35.47%	107	38.03%
Approaching Basic	28	11.20%	58	24.79%	72	24.24%	45	17.72%	50	21.37%	67	22.56%
Unsatisfactory	20	8.00%	57	24.36%	88	29.63%	30	11.81%	72	30.77%	78	26.26%
Total	260	100.00%	234	100.00%	297	100.00%	254	100.00%	234	100.00%	297	100.00%

District Achievement Level Results	Science						Social Studies					
	2008		2007		2006		2008		2007		2006	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	2	0.79%	5	2.14%	1	0.34%	2	0.79%	6	2.56%	2	0.67%
Proficient	34	13.39%	18	7.69%	12	4.05%	36	14.17%	19	8.12%	20	6.73%
Basic	124	48.82%	83	35.47%	93	31.42%	135	53.15%	92	39.32%	100	33.67%
Approaching Basic	72	28.35%	69	29.49%	104	35.14%	54	21.26%	45	19.23%	66	22.22%
Unsatisfactory	22	8.66%	59	25.21%	86	29.05%	27	10.63%	72	30.77%	109	36.70%
Total	254	100.00%	234	100.00%	296	100.00%	254	100.00%	234	100.00%	297	100.00%

**WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA**

**Schedule 7
Louisiana Educational Assessment Program (LEAP) for the 21st Century
For the Year Ended June 30, 2008**

District Achievement Level Results	English Language Arts						Mathematics					
	2008		2007		2006		2008		2007		2006	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	2	0.87%	0	0.00%	5	2.28%	4	1.75%	6	2.62%	2	0.88%
Proficient	23	10.04%	26	11.40%	22	10.09%	5	2.18%	7	3.06%	2	0.88%
Basic	109	47.80%	97	42.64%	79	38.24%	116	50.66%	93	40.61%	99	43.81%
Approaching Basic	78	33.19%	75	32.89%	88	40.37%	72	31.44%	74	32.31%	63	27.88%
Unsatisfactory	19	8.30%	30	13.16%	24	11.01%	32	13.97%	49	21.40%	60	26.55%
Total	229	100.00%	228	100.00%	218	100.00%	229	100.00%	229	100.00%	226	100.00%

District Achievement Level Results	Science						Social Studies					
	2008		2007		2006		2008		2007		2006	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	2	0.87%	1	0.44%	1	0.47%	3	1.31%	1	0.44%	0	0.00%
Proficient	45	19.85%	24	10.57%	16	7.55%	30	13.10%	12	5.29%	7	3.30%
Basic	92	40.17%	81	35.68%	61	28.77%	102	44.54%	97	42.73%	83	39.15%
Approaching Basic	58	25.33%	67	29.52%	86	40.57%	64	27.95%	67	25.11%	62	28.25%
Unsatisfactory	32	13.97%	54	23.79%	48	22.64%	30	13.10%	60	26.43%	60	28.30%
Total	229	100.00%	227	100.00%	212	100.00%	229	100.00%	227	100.00%	212	100.00%

**WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA**

**Schedule B
The Graduation Exit Exam for the 21st Century
For the Year Ended June 30, 2008**

District Achievement Level Results	English Language Arts						Mathematics					
	2008		2007		2006		2008		2007		2006	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	3	1.3%	6	2.8%	1	0.4%	30	12.5%	4	1.9%	27	11.1%
Proficient	30	12.5%	47	21.9%	39	15.9%	35	14.8%	25	11.8%	40	16.4%
Basic	130	54.2%	95	44.2%	130	53.1%	112	46.7%	92	43.4%	109	44.7%
Approaching Basic	53	22.1%	42	19.5%	47	19.2%	37	15.4%	53	25.0%	40	16.4%
Unsatisfactory	24	10.0%	25	11.6%	28	11.4%	26	10.8%	38	17.9%	28	11.5%
Total	240	100.0%	215	100.0%	245	100.0%	240	100.0%	212	100.0%	244	100.0%

District Achievement Level Results	Science						Social Studies					
	2008		2007		2006		2008		2007		2006	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	3	1.43%	4	1.86%	1	0.44%	2	0.95%	6	2.78%	0	0.00%
Proficient	28	13.33%	21	9.77%	18	8.00%	19	9.05%	24	11.16%	7	3.11%
Basic	76	36.19%	100	46.51%	92	40.89%	106	50.48%	117	54.42%	126	56.00%
Approaching Basic	71	33.81%	67	31.16%	81	36.00%	46	21.90%	42	19.53%	65	28.89%
Unsatisfactory	32	15.24%	23	10.70%	33	14.67%	37	17.62%	26	12.09%	27	12.00%
Total	210	100.00%	215	100.00%	225	100.00%	210	100.00%	215	100.00%	225	100.00%

**WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA**

Schedule 9

The IOWA / ILEAP Tests

For the Year Ended June 30, 2008

NOTE 1: Beginning in 2006, the iLEAP replaced the IOWA test because the IOWA did not fulfill No Child Behind Act requirements. Therefore, 2005 and 2006 figures cannot be compared.

The IOWA / ILEAP Tests

	CY	PY	PY
	2008	2007	2006
Test of Basic Skills (TBS)			
Grade 3	46	41	41
Grade 5	53	43	40
Grade 6	43	41	43
Grade 7	49	43	46
Tests of Educational Development (TED)			
Grade 9	53	48	49

Percentile Rank shows the student's relative position or rank as compared to a

iLeap Tests

For the Year Ended June 30, 2008

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	4	1.4%	10	3.5%	8	2.8%	2	0.7%
Mastery	36	12.7%	36	12.7%	27	9.5%	32	11.3%
Basic	133	47.0%	120	42.4%	117	41.3%	133	47.0%
Approaching Basic	61	21.6%	66	23.3%	85	30.0%	68	24.0%
Unsatisfactory	49	17.3%	51	18.0%	46	16.3%	48	17.0%
Total	283	100.0%	283	100.0%	283	100.0%	283	100.0%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	4	2.0%	11	5.6%	3	1.5%	1	0.5%
Mastery	36	18.3%	26	13.2%	27	13.7%	30	15.2%
Basic	88	44.7%	90	45.7%	84	42.6%	106	53.8%
Approaching Basic	43	21.8%	36	18.3%	61	31.0%	42	21.3%
Unsatisfactory	26	13.2%	34	17.3%	22	11.2%	18	9.1%
Total	197	100.0%	197	100.0%	197	100.0%	197	100.0%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	4	1.4%	8	2.8%	6	2.2%	14	5.0%
Mastery	35	12.5%	16	5.7%	35	12.5%	37	13.3%
Basic	132	47.3%	129	45.7%	136	48.7%	121	43.4%
Approaching Basic	83	29.7%	60	21.3%	74	26.5%	72	25.8%
Unsatisfactory	25	9.0%	69	24.5%	28	10.0%	35	12.5%
Total	279	100.0%	282	100.0%	279	100.0%	279	100.0%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	10	3.6%	4	1.5%	4	1.5%	11	4.0%
Mastery	32	11.6%	15	5.5%	26	9.5%	34	12.4%
Basic	130	47.3%	122	44.4%	118	42.9%	143	52.0%
Approaching Basic	76	27.6%	86	31.3%	78	28.4%	53	19.3%
Unsatisfactory	27	9.8%	48	17.5%	49	17.8%	34	12.4%
Total	275	100.0%	275	100.0%	275	100.0%	275	100.0%

District Achievement Level Results	English Language Arts		Mathematics	
	2008		2008	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced	1	0.5%	9	4.4%
Mastery	16	7.8%	12	5.9%
Basic	109	53.4%	120	58.8%
Approaching Basic	67	32.8%	40	19.6%
Unsatisfactory	11	5.4%	23	11.3%
Total	204	100.0%	204	100.0%